

BODYCOMFORT LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2018

BODYCOMFORT LIMITED
UNAUDITED ACCOUNTS
CONTENTS

	Page
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

BODYCOMFORT LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2018

Director	Mrs J Fagnani
Company Number	7729361 (England and Wales)
Registered Office	13 Cattlemarket Chew Road Winford Bristol BS40 8HB

BODYCOMFORT LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2018

	Notes	2018 £	2017 £
Current assets			
Debtors	<u>4</u>	70,756	96,933
Cash at bank and in hand		1,248	11,001
		<u>72,004</u>	<u>107,934</u>
Creditors: amounts falling due within one year	5	(150,145)	(186,678)
Net current liabilities		<u>(78,141)</u>	<u>(78,744)</u>
Net liabilities		<u>(78,141)</u>	<u>(78,744)</u>
Capital and reserves			
Called up share capital	<u>6</u>	1	1
Profit and loss account		(78,142)	(78,745)
Shareholders' funds		<u>(78,141)</u>	<u>(78,744)</u>

For the year ending 30 September 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 7 June 2019.

Mrs J Fagnani
Director

Company Registration No. 7729361

BODYCOMFORT LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2018

1 Statutory information

Bodycomfort Limited is a private company, limited by shares, registered in England and Wales, registration number 7729361. The registered office is 13 Cattlemarket, Chew Road Winford, Bristol, BS40 8HB.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the special provisions in Part 15 of the Companies Act 2006 relating to small companies and in accordance with the provisions of FRS 102 Section 1A small entities. There are no material departures from this standard. The Company transitioned from previously extant UK GAAP to FRS 102 as at 1 September 2015. In transition the Company has made no measurement and recognition adjustments.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

4 Debtors

	2018	2017
	£	£
Accrued income and prepayments	7,942	1,933
Other debtors	62,814	95,000
	<u>70,756</u>	<u>96,933</u>
Amounts due after more than one year	<u>-</u>	<u>25,000</u>

5 Creditors: amounts falling due within one year

	2018	2017
	£	£
Amounts owed to group undertakings and other participating interests	150,000	150,000
Taxes and social security	145	620
Other creditors	-	18,029
Loans from directors	-	18,029
	<u>150,145</u>	<u>186,678</u>

BODYCOMFORT LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2018

6 Share capital

	2018	2017
	£	£

Allotted, called up and fully paid:

1 Ordinary shares of £1 each

	1	1
--	---	---

7 Transactions with related parties

The Company has taken advantage of the exemption in FRS102 Section 33 "Related Party Disclosures" from the requirement to disclose transactions with group companies on the grounds that all group companies are wholly owned.

Mrs J. Fagnani is the director of the Company. At 1st October 2017 the company owed Mrs Fagnani £18,029. During the year the company paid £19,500 to Mrs Fagnani, so that at the year end she owed the company £1,471 which is included within debtors.

Mr Roberto Fagnani is the spouse of Mrs J. Fagnani. At 1st October 2017 the Company owed Mr Fagnani £18,029. During the year the Company made payments totaling £24,500 to Mr Fagnani, so that at the year end he owed the company £6,471 which is included within debtors.

Mr R Fagnani and Mr G Fagnani together control 60% of the share capital of Ellani Cars Ltd (Ellani). At 1st October 2017 there was a loan balance due from Ellani to the Company of £90,000. During the year Ellani made repayments of capital amounting to £27,186 and at 30th September 2018 the balance outstanding was £62,814, which is shown within debtors.

8 Controlling party

The issued share capital is held by MPS Marketing Services Ltd, who therefore control the company. The ultimate controlling party is Mr R Fagnani by virtue of his shareholding in MPS Marketing Services Ltd.

9 Average number of employees

During the year the average number of employees was 0 (2017: 0).

